

Message Text

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17

ORIGIN ARA-10

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FM SECSTATE WASHDC

TO AMEMBASSY TEGUCIGALPA

UNCLAS STATE 204857

E.O. 11652: N/A

TAGS: ETRD, HO

SUBJECT: PENDING LEGISLATION IN U.S.

REF: TEGUCIGALPA 3638

WE UNDERSTAND CHAIRMAN OF HOUSE, WAYS AND MEANS COMMITTEE HAS CIRCULATED A BROAD TAX REFORM PROPOSAL PACKAGE AMONG MEMBERS OF COMMITTEE FOR CONSIDERATION IN UPCOMING SESSION. INCLUDED IN THE PACKAGE IS A DRAFT AMENDMENT TO THE IRS CODE WHICH WILL ELIMINATE AS A BUSINESS EXPENSE DEDUCTION ATTENDANCE AT CERTAIN CONVENTIONS AND BUSINESS MEETINGS OUTSIDE THE UNITED STATES. HOWEVER, AS WAS CASE IN 1974 PROPOSAL, NORTH AMERICA AND THE CARIBBEAN ARE RECOMMENDED FOR EXEMPTION. WE UNDERSTAND (FOR THE PURPOSES OF THIS PROPOSED LEGISLATION) NORTH AMERICA IS DEFINED TO INCLUDE CANADA, THE UNITED STATES, MEXICO, CENTRAL AMERICA AND PANAMA. INGERSOLL

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